Editorial Opinions of the Leading Journals upon Current Topics-Compiled Every Day for the Evening Telegraph.

GALLOWS INCIDENTS.

From the N. Y. Tribune. The bearing of John Hanlon, hauged at Philadelphia last Wednesday, is only another instance of the stolidity with which hardened criminals submit to strangulation, and exhibit, at the supreme hour, a truly religious resignation. The career of this Hanlon was extremely vile, and his crime such as only the most degraded nature could be guilty of; yet, under the manipulations of the priests, he died cheerfully, previously begging every-body's pardon in the most amiable way. We hope that it will not be deemed irreverent if we say that this is mere childishness and mummery. The fact that a man is to be hanged cannot, we affirm, change his moral character in the twinkling of an eye.

One doesn't like to be uncharitable. But

here is one guilty of a crime which nobody with a spark of manliness could commit-the violation and murder of a mere child; and it was not his only offense of the kind. He is sentenced to be hanged, and he immediately becomes devout. He has constant interviews with clergymen of the faith which he professes. He lives for seventeen days upon a diet of bread and water. He prays, he confesses, he prostrates himself before a crucifix—and then he is all ready for death. Does anybody doubt that he expected to be saved by some thaumaturgical process, with nothing really spiritual about it? Now and then it happens that a prisoner objects very strongly to the reli-gious processes to which condemned persons are subjected. This is the case with Ruloff, of whom the Binghamton Republican reports that he altogether declines "spiritual consolation or advice;" and we have known personally another instance of the kind. We certainly do not desire to speak harshly or unjustly; but the question will arise whether the capitally convicted may not mix up violent religious professions with that hope of ultimate escape from impending doom which is said to remain in the bosom of the condemned to the last moment.

Whatever may be our opinion of legal strangulation, the fact remains, not to be gainsaid, that murderers are hanged or not banged according to luck, or for some other reason quite independent of their crime. Here is a writer in one of our exchanges who wants to know why Hanlon was hanged, while Reddy the Blacksmith is out on bail, and is in no more danger of being hanged than the most innocent person in the community. This is a question which we cannot answer. There are mysteries and mysteries: and most mysterious is the working of the gallows. Now and then we see murderers walking straight out of jail, and meandering as freely as if they were of childish innocence. In some States it has, in our time, been the fashion for the Executive to pardon all the capitally convicted. Then came the reaction, and everybody convicted of murder was hanged with Draconian severity. But there still remained the Scriptural warrant, everlasting and irrepealable, "Whosoever sheddeth man's blood, by man shall his blood be shed"-an injunction still regarded by some people as Divine, but which is disregarded every time a murderer or even a manslaughterer is spared. There is a great deal of poor logic about, but gallows logic is the lamest.

THE REPUBLIC IS WAR.

From the N. Y. Times. The interest in the election and the proceedings of the National Assembly, shortly to be convened in France, becomes heightened with every fresh revelation of how reluctantly a large section of the Republicans have suspended the armed conflict with Germany. France can hardly be anything else but Republican, even after the friends of the Empire have exhausted all their arts to secure favorable representation in the Constituent Assembly. But we have already very decided indications that the third republic will be divided, not so much on the question of partial or radical change, not so much into socialists and moderates as into those who favor a policy of war and those who adhere to one of peace. Gambetta has lost no time in defining his platform to be one that shall send France-like an athlete-into training, and that shall keep everything subservient to the main purpose of developing sinews strong enough to renew the death-wrestle with the foe that now has her under the heel. The question of questions for France is, Shall the people endorse this doctrine of the righteousness of revenge, and shall they sacrifice all the fruits of peaceful progress to this one object of wiping out the shame of multiplied defeats and frequent surrenders? The platform of the radicals of Lyons shows a laudable effort to associate ideas of universal peace and brotherhood with the formation of a nation of soldiers, and the combination is but another proof of how deeply the iron of Prussian demands has entered into the national soul, and how impotent are all speculative considerations to solace the wounded

honor of France.

To such signs of the temper of the new Republic, Bismarck will probably point as a justification of his policy of weakening France so completely that she cannot strike again for some time to come. It is evident enough that an open declaration of an intention to fight again at the earliest opportunity will not tend to abate the magnitude of the Prussian demands. If France must be perpetually held by the throat like a dangerous cur, then Metz, Belfort, Strasbourg and the Vosges are by no means too many guarantees to hold for her good behavior. But, on the other hand, the very extent to which Prussia is resolved to indemnify herself in territory and treasure only helps to increase the soreness of the wound which remains in the side of her enemy, and is a perpetual spur to her undying hate. After all, some mutual concession at the forthcoming negotiations that will attend the sittings of the National Assembly may go far to avert the terrible future for Europe that is involved in the implacable hostility of France and Germany. The Empire compelled the nation to maintain the armaments of war amid years of peace, and so no one was found to mourn greatly over its fall. The republic owes it to the progress and liberty it represents that it should preach nobler doctrines than reprisal and unending war. Peace has its triumphs, which afford a safer and surer way to restore glory and happiness to France, and the Gospel rule that "They who take the sword snall perish with the sword,"is still as applicable to nations as to men. Waterloo has been avenged in various ways that the veterans of the First Empire never dreamed of. Let us trust that the people of rest in England, impossible here, results from

France will leave Metz and Sedan and Paris | a totally different system of land tenures. to the equally unfailing obliteration of the future.

THE RIVER OF DEATH.

From the Cleveland Leader. We have waited patiently, but vainly, since Saturday, to find stated some excuse or reason for the fearful explosion on the Mississippi river, by which the steamer W. R. Arthur was destroyed and eighty human lives sacrificed. No explanation has been given; none is probably regarded necessary. The engineer on duty at the time says that the steam gauge showed a pressure of only one hundred and eighteen pounds a moment before the explosion, and that the licensed limit of the boilers was one hundred and twenty-six pounds. He is, moreover, certain that there was plenty of water in the boilers, and that there was no good cause why they should have burst. They did burst, however-there are the

eighty charred and mangled corpses to show for it-and with all due respect to this engineer, the people of the country would like to know something more about who and what is to blame for the constantly recurring calamities that have made the very word Mississippi a name of terror throughout the North. We are told, in the first place, that it is a point of absolute necessity that the Western river steamers should carry high pressure engines. They are required to make head against strong currents, and need immense power. Their hulls are bread and shallow, and not adapted to carrying the heavy condensers and other fixtures that are included in low pressure engines. Their paddle, wheels must work independently of each other, and this is fatal to the low pressure beam engines, so universally used in the lake and ocean marine Granted, then, that the river boats must carry from eighty to a hundred and thirty pounds of steam to the inch, cannot boilers be made strong enough to stand that strain? Cannot inspectors be found brave enough to condemn boats and boilers when they become mere death traps for human beings? At least cannot regulations be made, and enforced, which will oblige steamboat owners to provide ample boats and life preservers to save every passenger they carry? In the case of the Arthur, last week, there was but one life-boat on board. Five hulking miscreants got into it, rowed ashore, and turned the boat adrift. Had the steamer carried half a dozen large yawls, not twenty lives need have been lost. If the owners of the lost steamer were now brought into court and made to pay \$5000 each for the eighty lives just sacrificed to their carelessness and avarice, it is more than probable that the next steamboat they run would go out with sound boilers and abundant fixtures for preserving life from drowning. There is no need or sense in mincing this matter. Steamboat owners are public carriers; they take the money of their passengers and agree to transport them in comfort and safety. If they fail to do this through their greed to make money, they should be held strictly responsible. If they have no other conscience, their pockets are still as sensi-tive as those of other men. Congress can and should make immediate laws to cover all these cases. It would seem that the cataclysm of slaughter which has been seen from Cairo to New Orleans during the last month is a direct appeal to Washington for an enactment of this kind. Will Congress heed the warning?

THE INCOME TAX

From the N. Y. World.

We would fain hope that the conference committee on the income tax will find some easy method of undoing the technical hitch which obstructs the repeal of that most unjust and odious imposition. It is proper enough that the committee and the two houses should come to an understanding and adopt some settled rule (if they can) as to what class of bills relating to the revenue the Senate may, or may not, originate; but that is a minor matter. The Government has gone on for eighty years without any such settled rule, and no measure deemed of public consequence has failed for the want of it. Mr. Clay's Compromise tariff, though a measure of reduction, raised the duty on certain articles; and to satisfy the scruples of a few Senators, Mr. Clay, whose skill as a parliamentarian was never surpassed, and who had too much robust sense to care for forms if he could gain the substance, arranged with some of his friends to make a motion for striking out all after the enacting clause in a tariff bill then pending in the House, and substitute his own. By this easy manœuvre the technical objection was flanked, and the bill promptly came up to the Senate as a revenue measure passed by the House, and went through at once. A similar device would be the best course to adopt now, leaving the parliament-ary rule to be settled at some future time on its own merits.

by a slender majority; the great agricultural section feeling perfectly easy under the in-come tax, which is chiefly paid by the sea-board States. The fact that its whole weight falls upon one section of the country is a conspicuous proof of its injustice. The West is more prosperous and thriving than the East, and should bear its share of the public burdens. The income tax is not only unjust in itself, but it is peculiarly repugnant to American feeling. Our State Governments could lay an income tax if they chose; but none of them ever thought of doing so, and no party in a State would dare make odious an experiment. All the States tax property, and not income. It would shock the general sense of fairness to exempt rich men who own unimproved real estate, such as city and village lots which are rapidly rising in value but yield no immediate income, and tax widows who own a mortgage or a few railroad shares on which they receive regular interest or dividends. An income tax in this country abounds with that kind of injustice, and nothing but the pressure of a gigantic war would have reconciled the people to it even for a limited

The repeal will be accomplished, if at all,

period. We borrowed the income tax from England, without considering the difference in the circumstances of the two countries. Even in England the income tax is acknowledged to be inequitable by the very statesmen who advocate its temporary continuance. But in England agriculture bears its fair share of the burden with other great pursuits, while in this country agriculture escapes. And yet England is not, to so great an extent as the United States, an agricultural country. She does not grow nearly enough grain to feed her own people, whereas we are exporters of breadstuffs, as well as of other great agricultural staples like cotton and tobacco. Now in England nearly half of the income tax is paid by the land, and this part of it is assessed without self-appraisement by the tax-payers or any sort of inquisitorial process by the Government, which are the two most important among the minor objections to the income tax. The easy collection of an income tax from the agricultural inte-

In England the occupants and cultivators of land are seldom its owners. The farmers lease their land; and the income tax being assessed on the rental, there is no chance for evasion and no necessity for inquisitorial meddling with private affairs. As between agriculture on the one band, and trade and the professions on the other, the income tax in England is collected with a rough approximation to justice; agriculture, however, paying rather more than its due share owing to the impossibility of evasion. But in this country, agriculture, which is our greatest interest and comprises the chief bulk of our wealth, pays next to nothing, nearly the whole burden being thrown upon other pursuits. There could

not be a grosser violation of equity.

Even those who passed and those who renewed the income tax confess in their very enactments that it is not fit to be a permanent part of our fiscal system. It was at first imposed under the pressure of an overruling necessity; and to reconcile the people to so odious a burden, they were assured that the tax should be discontinued at the beginning of the year 1870. Congress violated the pledge without the shadow of an excuse. With a surplus revenue of a hundred millions a year, the Government had no need of the income tax. Thanks to the zeal, good sense, and fairness of Commissioner Pleasanton, we were in a fair way to get rid of it, when this foolish technical hitch arose between the two houses. If the technical point cannot be adjusted, we hope there may be wisdom enough to drop it out of sight and put the repeal through by a fresh start in the House.

SPECIAL NOTICES. JAMES M. SCOVEL HAS ESTABLISHED A Law and Collection Agency for Pennsylvania and New Jersey at No. 514 WALNUT Street. [1229 THURSTON'S IVORY PEARL TOOTH POWDER is the best article for cleansing and preserving the teeth. For sale by all Druggists. Price 25 and 50 cents per bottle. 11 26 stuthly

DR. F. R. THOMAS, No. 211 WALNUT ST., formerly operator at the Colton Dental Rooms, devotes his entire practice to extracting teeth without pain, with fresh nitrous oxide gas. 11 176 DEPARTMENT OF RECEIVER OF

PHILADELPHIA, Jan. 31, 1871. Due notice will be given when the Tax Duplicates for the year 1871 will be ready for the payment of ROBERT H. BEATTY, Receiver of Taxes.

THE IMPERISHABLE PERFUME !- AS A rule, the perfumes now in use have no perma-nency. An hour or two after their use there is no trace of perfume left. How different is the result succeeding the use of MURRAY & LANMAN'S FLORIDA WATER! Days after its application the handkerchief exhales a most delightful, delicate, and agreeable fragrance.

\$1 tuths?

OFFICE OF THE DELAWARE DIVISION CANAL CO., No. 303 WALNUT Street.
PHILADELPBIA, Jan. 28, 1871. The Annual Meeting of the Stockholders of this Company will be held at their Office on TUESDAY, February 7, 1871, at 12 o'clock M., when an election will be held for Managers for the ensuing year.

1 28 St E. G. GILES, Secretary.

OFFICE OF THE ST. NICHOLAS COAL COMPANY, No. 2055; WALNUT Street,
The annual meeting of the Stockholders of the ST. NICHOLAS COAL COMPANY will be held on MONDAY, February the 6th, at 12 o'clock M., to elect seven directors to serve the ensuing year.

R. JOHNSTON, Secretary.

Philadelphia, January 27, 1871.

THE ENTERPRISE INSURANCE COM-PANY OF PHILADELPHIA. COMPANY'S BUILDING, NO. 400 WALNUT STREET, January 2, 1871. |
Directors have this day declared a dividend THREE PER CENT. on the capital stock of the Company for the last six months, payable on demand, free of all taxes. ALEX. W. WISTER,

CONNELLSVILLE GAS COAL COMPANY OFFICE No. 314% WALNUT Street. PHILADELPHIA, January 30, 1871. The annual meeting of the stockholders of the CONNELLSVILLE GAS COAL COMPANY will be held at their office on MONDAY, February 13, at 12 o'clock M., to elect Five Directors to serve for the ensuing year.

NORTON JORNSON,
Secretary.

Secretary. THE UNION FIRE EXTINGUISHER COMPANY OF PHILADELPHIA

Manufacture and sell the Improved, Portable Fire Extinguisher. Always Reliable.

D. T. GAGE, 5 30 tf No. 118 MARKET St., General Agent. CITY TREASURER'S OFFICE.

PHILADELPHIA, Feb. 2, 1871. The premium on Gold Interest on City Loans of July, 1870, will be paid in currency on and after

JOSEPH F. MARCER,

City Treasurer. THE PHILADELPHIA SOCIETY FOR SUPPLYING THE POOR WITH SOUP, NO. ass GRISCOM Street, appeal to the public for the annual aid necessary to conduct their operations. No

nual ald necessary to conduct their operations. No paid collector is employed, but each member is authorized to receive donations.

JOS. S. LEWIS, President, No. 1504 Pine street, WM. EVANS, Treasurer, No. 613 Market street, JAS. T. SHINN, Broad and Spruce streets. SAMUEL HUSTON, No. 407 Wainut street, JACOB P. JONES, No. 1608 Market street, CALEB WOOD, No. 524 S. Second street. 1 21 2w

OFFICE OF THE PENNSYLVANIA RAIL-ROAD COMPANY.

PHILADELPHIA, Feb. 1, 1871.

NOTICE TO STOCKHOLDERS.—The annual meeting of the Stockholders of this company will be

held on TUESDAY, the 21st day of February, 1871, at 10 o'clock A. M., at CONCERT HALL, No. 1219 CHESNUT Street, Philadelphia.

The Annual Election for Directors will be held on MONDAY, the 6th day of March, 1871, at the office of the Company, No. 228 S. THIRD Street.

JOSEPH LESLEY,

THE FIDELITY INSURANCE, TRUST, AND SAFE DEPOSIT CO.

The Stated Annual Meeting of the Stockholders of this Company will be held at its Office, Nos. 329 and 331 CHESNUT Street, on TUESDAY, the 14th instant, at 12 o'clock M., for the election of a Board of Directors for the ensuing year, and for the trans-action of such further business as may come before them. R. PATTERSON,

THE ATHENÆUM OF PHILADELPHIA. The Annual Meeting and Election for Directors of this Institution will be held on MONDAY, the oth instant, at 11 o'clock A. M. As there are several shares on which the Annual Dues remain unpaid, the owners of them are hereby notified that they will be forfeited, agreeably to the Charter and Laws of the institution, unless the arrears are paid on or before the 10th day of March next.

GEORGE F. MOULTON,

PHILADELPHIA AND TRENTON RAIL-BOAD COMPANY, No. 224 SOUTH DELA-

WARE AVENUE PHILADELPHIA, Jan. 20, 1871. The Directors have declared a semi-annual Dividend of FIVE (5) PER CENT. upon the capital stock of the Company, clear of taxes, from the profits of the six months ending December 31, 1870, payable on and after FEBRUARY 6 prox., and that the transfer books be closed until FEBRUARY 7, 1871.

J. PARKER NORRIS,

T. PARKER NORRIS, 1 21 14t

AT THE ANNUAL MEETING OF THE CORPORATORS OF THE CONTINENTAL HOTEL COMPANY, held on MONDAY, January 9, 1871, the following named gentlemen were elected Managers for the ensuing year:—

JOHN RICE,

JOSEPH B. MYERS,

DANIEL HADDOCK, JR.,

JAMES H. ORNE,

JOHN C. HUNTER.

At a subsequent meeting of the Board of Mana-

At a subsequent meeting of the Board of Managers JOHN RICE was unanimously re-elected President, and J. SERGEANT PRICE Secretary and Treasurer.

J. SERGEANT PRICE,

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When it is considered that the entire indebtedness

of the Company will be less than \$16,000 per mile, leaving out their Valuable Coal Property of 1300 acres, it will be seen at once what an unusual amount of security is attached to these bonds, and they therefore must commend themselves to the most prudent investors. An additional advantage is, that they can be converted, at the option of the holder, after 15 years, into the Preferred Stock, at par.

They are registered Coupon Bonds (a great safeguard), issued in sums of \$500 and \$1000. Interest payable February and Angust. Price 92% and accrued interest, leaving a good margin for advance.
For further information, apply to

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JOHN K. LONGWELL, MOSES WIESENFELD. Finance Committee.

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First Mortgage Bonds.

Interest Payable April and October, Free of State and Caited States Taxes.

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The Road is now rapidly approaching completion, with a large trade in COAL, IRON. and LUMBER, in addition to the passenger travel awaiting the opening of this greatly needed enterprise. The local trade alone is sufficiently large to sustain the Road. We have no hesitation in recommending the Bonds as a CHEAP, RELIABLE, and SAFE INVESTMENT.

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We are offering \$200,000 of the Second Mortgage Bonds of this Company

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The money is required for the purchase of additional Rolling Stock and the full equipment of the Road.

The road is now finished, and doing a business largely in excess of the anticipations of its officers. The trade offering necessitates a large additional outlay for rolling stock, to afford full facilities for its prompt transaction, the present rolling stock not being sufficient to accommodate the trade.

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GENERAL G. W. CUSTIS LEE, PARSIDENT, WITH FOURTEEN PROFESSORS. The Spring Term of the present season begins on FIRST OF FEBRUARY. The rearrangement of classes then made enables students to enter the several schools with advan-tage. Students entering at this time pay only half

rees.
All the ACADEMIC SCHOOLS of the College, as well as the Professional Schools of LAW and ENGINEERING, are in full operation.
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MERCHANTVILLE, N. J., Four Miles from Philadelphia. Next session begins MONDAY, January 9, 1371.

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LEGAL NOTICES.

IN THE DISTRICT COURT FOR THE CITY AND COUNTY OF PHILADELPHIA. PHILIP SPAEDER VS. GEORGE HAMBRECHT, fl. fa.: VIRTUE C. SWEATMAN VS. GEORGE HAMBRECHT, fl. fa. September Term, 1870, Nos. 97 and 98. The Auditor appointed by the Court to report dis-tribution of the fund in court, arising from the Sheriff's sale under the above writs of fieri facias of the personal estate of the said GEORGE HAM-BRECHT, will meet the parties interested for the purposes of his appointment at his Office, No. 518 WALNUT Street, Room No. 10, in the city of Philadelphia, on WEDNESDAY, February 15, 1871, at 3 o'clock P. M., when and where all persons are required to make their claims before such Auditor or be debarred from coming in upon said fund. E. C. MITCHELL,

PENN STEAM ENGINE AND BOILER WORKS.—NEAFIE & LEVY, PRACTICAL AND THEORETICAL ENGINEERS, MACHINISTS, BOILER-MAKERS, BLACKSMITHS, and FOUNDERS, having for many years been in successful eperation, and been exclusively engaged in building and repairing Marine and River Engines, high and low pressure, Iron Bollers, Water Tanks, Propellers, etc. etc., respectfully offer their services to the public as being fully prepared to contract for engines of all sizess, Marine, River, and Stationary; having sets of patterns of different sizes, are prepared to execute orders with quick despatch. Every description of pattern-making made at the shortest notice. High and Low Pressure Fine Tubular and Cylinder Boilers of the best Pennsylvania Charooal Iron. Forgings of all size and kinds. Iron and Brass Castings of all descriptions. Roll Turning, seriew Cutting, and all other work connected with the above business.

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TWENTY-THIRD AND FILBERT STREETS.
OFFICE AND WARRHOUSE,
81 No. 42 N. FIFTH STREET.

A LEXANDER G. CATTELL & CO., PRODUCE COMMISSION MERCHANTS, No. 36 NORTH WHARVES NO. ST NORTH WATER STREET, PHILADELPHIA.

ALEXANDER G. CAPPERL